



Deloitte Canada

2024 British Columbia Pay Transparency Report



Contents

2024 British Columbia Pay Transparency Report	03
Employer Details	04
Hourly pay	04
Overtime pay	05
Overtime paid hours worked	05
Percentage of employees in each gender category receiving overtime pay	06
Bonus pay	06
Percentage of employees in each gender category receiving bonus pay	07
Percentage of each gender in each pay quartile	07
Conclusion	08

2024 British Columbia Pay Transparency Report

Deloitte Canada is committed to achieving gender equity, across all of its practices, by proactively reviewing and challenging its processes to identify and break down systemic barriers. Deloitte is proud of its long-standing commitment to fair and equitable pay and is working diligently to close the gender pay gap where there continues to be progress year over year. The ongoing efforts toward progress include:

- engaging in annual salary benchmarking;
- the use of salary bands to support consistency and inform how an individual's experience is considered; and
- a pay equity program ensuring like-for-like pay inclusive of leadership checks and balances in the annual compensation processes.

Deloitte also continues to leverage analysis to identify gaps and areas of improvement for hiring, developing and promoting its people which includes the following actions:

- steps to ensure that recruitment processes are run without bias;
- a series of sponsorship, mentoring and development programs;
- learning and development pathways focused on inclusion and allyship;
- a range of health and wellbeing resources and support;
- a range of support for working parents; and
- active monitoring within the talent pipeline.

This report is prepared by Deloitte in accordance with the provisions of British Columbia's **Pay Transparency Act**. In accordance with the **Pay Transparency Act** and reporting rules designed to protect the anonymity and privacy of respondents, one or more gender categories has been excluded due to insufficient numbers to meet disclosure requirements.

Employer Details

Employer	Deloitte Canada
Address	410 W. Georgia Street Vancouver, British Columbia V6B 0S7
Reporting Year	2024
Time Period	June 1, 2023 – May 31, 2024
NAICS Code	54 – Professional, scientific and technical services
Number of Employees	1000 or more employees

Hourly pay

The firm’s compensation philosophy is pay for performance and merit based. The firm recognizes people’s unique strengths and contributions and reward the value they deliver, where those with differentiated performance receive differentiated rewards. The firm is committed to paying its people fairly, aligned to key competitors by paying for performance and the outcomes they achieve. This approach is supplemented by a pay equity program ensuring like-for-like pay inclusive of leadership checks and balances in the annual compensation processes.

The firm has a wide range of roles with different rates of pay, with pay ranges reviewed annually. Women currently have a higher representation within the lower pay quartiles, which results in average pay differences. As Deloitte works towards more equal representation at all levels, the gaps are expected to continue to close over time. The gender pay gap, not to be confused with the issue of equal pay, shows the difference in the average hourly rate of pay between women and men in an organization, expressed as a percentage of mean and median earnings.

	Mean hourly pay gap ¹	Median hourly pay gap ²
Men	\$1.00	\$1.00
Women	\$0.88	\$0.86

Women’s average hourly wages were 12% less than men’s. For every dollar men earn in average hourly wages, women earn 88 cents. Women’s median hourly wages were 14% less than men’s. For every dollar men earn in median hourly wages, women earn 86 cents.



Explanatory notes

- 1. “Mean hourly pay gap” refers to the differences in pay between gender groups calculated by average pay. Hourly pay does not include bonuses and overtime.
- 2. “Median hourly pay gap” refers to the differences in pay between gender groups calculated by the mid range of pay for each group. Hourly pay does not include bonuses and overtime.

Overtime pay

All permanent employees have a variable pay component that makes up their compensation. This is paid through either overtime pay or bonus pay. Among the British Columbia population, the number of women who worked overtime was higher than men. This reflects a higher representation of women in roles that include overtime compensation. However, men worked for a higher number of overtime hours, impacting the mean and median comparisons.

	Mean overtime pay ³	Median overtime pay ⁴
Men	\$1.00	\$1.00
Women	\$0.52	\$0.33

Women’s average overtime pay was 48% less than men’s, which reflects the fact that men worked more overtime hours than women. For every dollar men earn in average overtime pay, women earn 52 cents. Women’s median overtime pay was 67% less than men’s. For every dollar men earn in median overtime pay, women earn 33 cents.

Overtime paid hours worked

	Mean overtime paid hours ⁵	Median overtime paid hours ⁶
Women	-36	-32

The average number of overtime hours worked by women was 36 less than by men.
The median number of overtime hours worked by women was 32 less than by men.
The differences are presented as compared to men as the reference group.

Percentage of employees in each gender category receiving overtime pay

5%	Men
10%	Women



Explanatory notes

- 3. "Mean overtime pay" refers to overtime pay when averaged for each group
- 4. "Median overtime pay" refers to the middle point of overtime pay for each group
- 5. "Mean overtime paid hours" refers to the average number of hours of overtime worked for each group
- 6. "Median overtime paid hours" refers to the middle point of number of overtime hours worked for each group

Bonus pay

Bonus pay recognizes performance by providing differentiated rewards for exceptional contributions towards profitable growth and delivery of the firm's strategy. The bonus an employee receives is determined based on individual performance, contributions to growth and strategy, and year-over-year growth of the firm. The table below shows the overall mean and median gender bonus gap, which is impacted by fewer women in senior positions where higher bonuses are paid.

	Mean overtime pay ⁷	Median overtime pay ⁸
Men	\$1.00	\$1.00
Women	\$0.89	\$0.94

Women’s average bonus pay was 11% less than men’s. For every dollar men earn in average bonus pay, women earn 89 cents. Women’s median bonus pay was 6% less than men’s. For every dollar men earn in median bonus pay, women earn 94 cents.

Percentage of employees in each gender category receiving bonus pay

68%	Men
56%	Women

The employees who received bonus pay include 68% of men and 56% of women. These calculations are based on the total British Columbia population, some of whom are not eligible to receive bonus pay because they receive overtime pay.



Explanatory notes

- 7. “Mean bonus pay” refers to bonus pay when averaged for each group.
- 8. “Median bonus pay” refers to the middle point of bonus pay for each group.

Percentage of each gender in each pay quartile⁹

Women currently occupy 45% of the highest paid jobs and 59% of the lowest paid jobs.

	Men	Women
Upper	55%	45%
Upper middle	51%	49%
Lower middle	41%	59%
Lower	41%	59%



Explanatory notes

9. "Pay quartile" refers to the percentage of each gender within four equal sized groups based on their hourly pay.

Conclusion

Deloitte is focused on actions to progress talent through the firm, to ensure greater diversity at more senior levels. While the firm continues to make strides that create meaningful change for its people, there is recognition that there is still progress to be made.



Legal Disclaimer

This publication contains general information only and Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this publication.

About Deloitte

Deloitte provides audit and assurance, consulting, financial advisory, risk advisory, tax, and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and service to address clients' most complex business challenges. Deloitte LLP, an Ontario limited liability partnership, is the Canadian member firm of Deloitte Touche Tohmatsu Limited. Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Our global Purpose is making an impact that matters. At Deloitte Canada, that translates into building a better future by accelerating and expanding access to knowledge. We believe we can achieve this Purpose by living our Shared Values to lead the way, serve with integrity, take care of each other, foster inclusion, and collaborate for measurable impact.